

Tax Package Comparison - House versus Senate (as of March 29, 2010)

\$ in Millions		HOUSE			SENATE	DIFFERENCES	
		2009-11			2009-11		
Description	Eff. Date		Eff. Date			Diff	Comments
Increase Sales Tax by 0.2%			6/1/10	\$223.5	(\$223.5)		Includes state checks for families qualifying for federal tax credit
Increase B&O Tax on all Services by 0.25% except Realtors, Hospitals, R&D	5/1/10	\$175.1	7/1/10	\$150.4	\$24.7		House assumes earlier effective date
Increase B&O Taxes on Direct Sellers	4/1/10	\$154.7	7/1/10	\$154.7	\$0.0		Earlier House effective date
Increase Cigarette and Other Tobacco Taxes	4/1/10	\$108.6	6/1/10	\$91.8	\$16.9		HB 2493/SB 6874; Senate only increases cigarette tax
Increase Taxes on Employers through New Economic Nexus Standards	7/1/10	\$77.8	6/1/10	\$84.3	(\$6.5)		House assumes 1.75% B&O rate; Senate earlier effective date
Impose Sales Tax on Bottled Water	4/1/10	\$38.0	5/1/10	\$35.3	\$2.7		Earlier House effective date; Senate expires in 2013
Increase Convention Center Hotel Taxes in Seattle	4/1/10	\$11.9			\$11.9		Different mechanism for revenue provided in SB 6889
Create a "Guilty Until Proven Innocent" Standard for Business Activities	4/1/10	\$8.8	6/1/10	\$12.3	(\$3.5)		House removes tax avoidance authority
Increase Taxes on Coal Power Production			6/1/10	\$10.9	(\$10.9)		Not in House package
Increase Taxes on Wind Power			7/1/10	\$7.8	(\$7.8)		Not in House package
Increase B&O Taxes on Property Management Salaries	4/1/10	\$8.4	6/1/10	\$7.2	\$1.2		Earlier House effective date
Make Corporate Officers Personally Liable for Tax Debts	4/1/10	\$1.2	6/1/10	\$6.3	(\$5.1)		House has more narrow language

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Increase Real Estate Excise Taxes on Foreclosed Homes			6/1/10	\$5.9	(\$5.9)	Was in earlier version of House package
Increase Taxes on Canned Meat Products	4/1/10	\$4.8	6/1/10	\$4.1	\$0.7	Earlier House effective date
Impose B&O Tax on Corporate Officer Salaries	4/1/10	\$2.7	7/1/10	\$2.1	\$0.6	Earlier House effective date
Increase Taxes on Bad Debts			7/1/10	\$1.7	(\$1.7)	Not in House package
Increase Taxes on Livestock Nutrient Management	4/1/10	\$1.6	7/1/10	\$1.4	\$0.2	Earlier House effective date
Increase Taxes on PUD Electricity Bills	4/1/10	\$1.3	6/1/10	\$1.1	\$0.2	Earlier House effective date
Increase B&O Taxes on Dues and Initiation Fees			6/1/10	\$1.0	(\$1.0)	Not in House package
Increase B&O Taxes on New Jobs Created in International Services			6/1/10	\$0.0	\$0.0	Was in earlier version of House package
Prevent Further Appeal of the Yahoo! Court Decision on Sales Tax and Data Centers			6/1/10	\$0.0	\$0.0	Included in HB 3014
Increase Taxes on Home Mortgages and Community Banks	7/1/10	\$46.2			\$46.2	Not in Senate package, House deduction limit at \$120 million
Increase Taxes on Oregon Residents Shopping in Washington	4/1/10	\$41.4			\$41.4	Not in Senate package
Increase Taxes on Airplanes	1/1/11	\$4.1			\$4.1	Not in Senate package
Impose Sales Tax on Custom Computer Software	4/1/10	\$88.4			\$88.4	Not in Senate package
Total State Tax Increases		\$ 775.0		\$ 801.8	(\$27)	